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13. *Amendment of section 53, Madras Act I of 1959.*—In section 53 of the principal Act, for sub-sections (4) and (5), the following sub-sections shall be substituted, namely :—

" (4) (*a*) All rules made under this Act shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(*b*) All notifications issued under this Act shall unless they are expressed to come into force on a particular day, come into force on the day on which they are published.

(5) Every rule made or notification issued under this Act shall, as soon as possible, after it is made or issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or notification or both Houses agree that the rule or notification should not be made or issued, the rule or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification ".

14. *Amendment of the First Schedule, Madras Act I of* 1959.—In the First Schedule to the principal Act, in item 38, for the word " tandon ", the word " tandem " shall be substituted.

APPENDIX IV.

[Vide item III (4) on page 123 supra.]

L.A. BILL No. 16 OF 1961.

(As passed by the Assembly.)

A Bill to extend certain laws to the added territory in the State of Madras.

WHEREAS it is expedient to provide that certain laws should be extended to, and by virtue of such extension should be in force in, the added territory in the State of Madras;

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras (Added Territory) Extension of Laws Act, 1961.

(2) It shall come into force on the 1st April 1961.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(*a*) " added territory " means the territory transferred to the State of Madras by the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959);

(*b*) " existing law " means any law, Ordinance, Proclamation, regulation, order, by-law or rule passed or made before the date of the commencement of this Act by Parliament, or by any Legislature, authority or person having power to make such a law, Ordinance, Proclamation, regulation, order, by-law or rule;

(*c*) the expression " registered dealer " means a dealer registered or deemed to have been registered under the Madras General Sales Tax Act, 1959 (Madras Act I of 1959), and includes a retail dealer registered or deemed to have been registered under the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939).

3. *Extension of Madras Acts VI of* 1939, *X of* 1939 *and I of* 1959 *to the added territory*.—The Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), and the Madras General Sales Tax Act, 1959 (Madras Act I of 1959), and any rule, by-law, order, notification or other instrument having the force of law made thereunder (hereinafter referred to as the Madras law) and in force on the date of the commencement of this Act in the State of Madras except in the added territory are hereby extended to, and shall be in force in, the added territory.

4. *Repeal of corresponding laws*.—If, immediately before the date of the commencement of this Act, there is in force in the added territory any law corresponding to the Madras law whether such corresponding law is in force by virtue of section 45 of the Andhra Pradesh and Madras (Alteration of Boundaries Act), 1959 (Central Act 56 of 1959), or by virtue of any other legislative power, such corresponding law shall, on the date of the commencement of this Act, stand repealed to the extent to which the corresponding law relates to matters with respect to which the State Legislature has power to make laws for the State.

5. *Savings*.—(1) The repeal by section 4 of any corresponding existing law shall not affect—

(*a*) the previous operation of any such law or anything done or duly suffered thereunder, or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under any such law, or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law, or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

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(2) Subject to the provisions of sub-section (1), anything done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation, form, by-law or scheme framed, certificate, permit or licence granted or registration effected under such corresponding existing law shall be deemed to have been done or taken under the corresponding provision of the Madras law as now extended to, and in force in, the added territory and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the said **Madras law.**

6. *Construction of references to laws not in force in the added territory.*—(1) Any reference in the Madras law to a law which is not in force in the added territory shall, in relation to that territory, be construed as a reference to the corresponding law, if any, in force in that territory.

(2) Any reference in any existing law which continues to be in force in the added territory after the date of the commencement of this Act, to any law repealed by section 4 shall, in relation to that territory, be construed as a reference to the Madras law corresponding to the law so repealed.

7. *Construction of references to authorities where new authorities have been constituted.*—Any reference, by whatever form of words, in any existing law to any authority competent at the date of the passing of that law to exercise any powers or discharge any functions in the added territory shall, where a corresponding new authority has been constituted by or under any Madras law now extended to the added territory, have effect as if it were a reference to that new authority.

8. *Powers of courts and other authorities for purposes of facilitating application of laws.*—For the purpose of facilitating the application in the added territory of any Madras law, any court or other authority may construe such law with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the Court or other authority.

9. *Exemption of goods already taxed under Andhra Pradesh Act VI of* 1957.—(1) Where any goods specified in Schedule I or Schedule II or Schedule III to the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957) which are held in stock by a dealer in the added territory on the date of the commencement of this Act, has been assessed to tax under the said Act, such goods shall not be liable to be taxed again under the Madras General Sales Tax Act, 1959 (Madras Act I of 1959).

(2) The burden of proving that any goods referred to in sub-section (1) has suffered tax under the Andhra Pradesh General Sales Tax Act, 1957 (Andhra Pradesh Act VI of 1957), shall be on the dealer who claims the exemption under sub-section (1).

10. *Registered dealers in added territory to declare stocks of goods held by them.*—(1) Every registered dealer in the added territory shall, in respect of any goods or class of goods which the State Government may by notification in this behalf specify, within seven days from the date of such notification, furnish to the assessing authority concerned a return in such form and contraining such particulars as may be specified in the said notification, declaring the stocks of such goods or class of goods held by him on the date of the commencement of this Act.

(2) If any registered dealer fails to furnish the return which he is required to furnish under sub-section (1) or wilfully makes any false statement therein, he shall be punishable with fine which may extend to five hundred rupees.

11. *Levy of tax on motor-spirit held by a retail dealer.*—(1) Notwithstanding anything contained in the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), as extended to, and in force in, the added territory, there shall be levied on the stocks of motor-spirit held by a retail dealer in the said territory on the date of the commencement of this Act, a tax at the rate specified in section 3 of the said Act :

Provided that no tax shall be levied under this section on the stocks of motor-spirit held by such dealer on such date if in respect of such stocks tax has already been paid under the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939).

(2) The burden of proving that tax under the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), has already been paid in respect of any stock of motor-spirit held by a retail dealer on the date of the commencement of this Act shall be on such retail dealer.

12. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to the provisions of this Act or of any Madras law as extended to the added territory by this Act, the State Government as occasion may require, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

(2) Every order issued under sub-section (1) shall, as soon as possible after it is issued, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such order or both Houses agree that the order should not be issued, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.